

RSA 72-B:13 EXCAVATION TAX APPEAL TO THE BOARD OF TAX AND LAND APPEALS

Tax Year Appealed _____

INSTRUCTIONS

NOTE: This appeal document pertains only to RSA 72-B:13 excavation tax appeals.

1. Complete the appeal document by typing or printing legibly.
2. File this appeal document with the board of tax and land appeals (“board”) within the RSA 79-B:13 deadlines (see below), and only after applying in writing for an abatement from the original assessment with the assessing officials.

Step One: An owner may, within 90 days of notice of the tax, request an abatement in writing to the assessing officials for an abatement from the original excavation tax assessment. The owner must have complied with the provisions of RSA 72-B:8 (Notice of Intent to Excavate), RSA 72-B:8-a (Supplemental Notice of Intent to Excavate) and RSA 72-B:9 (Report of Excavated Material) in order to be entitled to an abatement.

Step Two: If the assessing officials neglect or refuse to abate, an owner may, within 6 months of notice of the tax, file an appeal to the board of tax and land appeals or the superior court of the county where the operation took place (RSA 72-B:13), but not to both.

NOTE: The date of filing an appeal to the board of tax and land appeals is the date it is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

FILING INSTRUCTIONS

There is a \$65 nonrefundable filing fee required for filing an excavation tax appeal with the board (RSA 72-B:13). File the completed appeal document with the filing fee to:

**Board of Tax and Land Appeals
State Office Park South, Johnson Hall
107 Pleasant Street, Third Floor
Concord, NH 03301**

1. **Sections A and B.** Until otherwise informed in writing by the owner appealing, all orders, notices and communications shall be made to: a) the owner’s listed address and phone number; or b) the representative’s address and phone number.
2. **Section C.** List only the location of the property subject to the excavation tax, identified by street address and tax map and lot number and for which an excavation tax abatement application was filed with the municipality.
3. **Section D.** State in detail and with specificity all the reasons you intend to rely on in presenting your appeal, such as facts pertaining to the calculation of volume of earth, why the earth is not subject to an excavation tax, etc. The owner has the burden of proof to show the volume of earth upon which the assessment was made was not properly determined in accordance with RSA 72-B:1.

RSA 72-B:13 Excavation Tax Appeal To The Board Of Tax And Land Appeals

SECTION A. Owner Appealing (RSA 72-B:2 Definitions)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION B. Representative of Owner (If someone will appear on Owner's behalf)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property Location

Tax Map/Lot #	Street Address/Town	Operation #	Assessment
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_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. Reasons for Appeal

The owner has the burden to demonstrate the assessing officials erred in denying, in whole or in part, the owner's application for an excavation tax abatement. Therefore, state with specificity the reasons supporting your appeal. Generally, specificity requires the owner to present evidence on how the assessment is incorrect: e.g., incorrect volume, earth not subject to taxation, etc.

SECTION E. Supporting Documentation

1. Was an Original Notice of Intent to Excavate filed with the assessing officials?
___ Yes ___ No If yes, please provide a copy.
2. Was a Supplemental Notice of Intent to Excavate filed with the assessing officials?
___ Yes ___ No If yes, please provide a copy.
3. Was a Report of Excavated Material filed with the assessing officials?
___ Yes ___ No If yes, please provide a copy.
4. Was an abatement for excavation tax filed, in writing, with the assessing officials within 90 days of notice of the tax?
___ Yes ___ No If yes, please provide a copy.
5. Did the assessing officials respond in writing to the excavation tax abatement request?
___ Yes ___ No If yes, please provide a copy.
6. Provide a copy of the excavation tax bill.
7. Provide a copy of a map showing the location(s) and physical dimensions of the excavation.

SECTION F. Certification by Owner

By signing below, the Owner certifies and affirms under the penalties for falsification in official matters. (RSA Ch. 641) (check to ensure compliance).

___ An excavation tax abatement request was timely filed in writing with the assessing officials.

___ An Original Notice of Intent to Excavate (and Supplemental Notice of Intent to Excavate, if applicable) was filed in accordance with RSA 72-B:8 and 8-a, respectively.

___ The appeal has a good faith basis, and the facts are true to the best of my knowledge.

Date

Signature of Owner

SECTION G. Certification and Appearance by Representative (If other than Owner)

By signing below, the appealing Owner's representative certifies and swears under penalties for falsification in officials matters. (RSA Ch. 641).

- 1) All certifications in Section F are true.
- 2) The Owner has authorized this representation.
- 3) A copy of this form was sent to the Owner.

Date

Signature of Representative